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Attorneys for Plaintiff
 Direct Contact Marketing, Inc.

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DENIED
 BY ORDER OF
 DAVID O. CARTER
 UNITED STATES DISTRICT JUDGE
 ON

OCT 10 2006

FILED-SOUTHERN DIVISION
 CLERK, U.S. DISTRICT COURT
 OCT 10 2006
 CENTRAL DISTRICT OF CALIFORNIA
 DEPUTY

UNITED STATES DISTRICT COURT
 CENTRAL DISTRICT OF CALIFORNIA
 SOUTHERN DIVISION – SANTA ANA

DIRECT CONTACT MARKETING, a
 California Corporation;

Plaintiff,

vs.

UNITED STATES OF AMERICA; and
 DOES 1 through 10, inclusive;

Defendants.

Case No. SACV06-588 DOC (RNBx)

**STIPULATION FOR TEMPORARY
 STAY; ORDER**

Hon. David O. Carter
 Complaint Filed: June 28, 2006

Plaintiff Direct Contact Marketing, Inc. ("DCM"), by and through its counsel of record, and defendant the United States of America ("USA"), by and through its counsel of record, hereby stipulate as follows:

1. Plaintiff DCM filed its complaint in this action for judicial review under Internal Revenue Code § 6330 on or about June 28, 2006, and then served the complaint on defendant USA on or about July 7, 2006.

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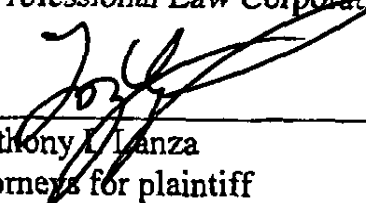
1 2. The parties have decided to provide the Internal Revenue Service
2 Appeals Officer with another opportunity to review and reconsider the subject
3 proposed collection action pursuant to Collection Due Process (CDP) hearing,
4 including DCM's proposed penalty abatement and payment plan, in hopes that such
5 IRS review and reconsideration will resolve this action.

6 3. In furtherance of this goal, the parties stipulate that this action should be
7 stayed for a period of four months, after which the parties will file a joint status
8 report with the court summarizing the status of the IRS review and any resulting
9 findings, including the disposition of this action in light of such findings and a
10 proposed future course of action.

11 IT IS SO STIPULATED.

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15 Dated: September 29, 2006

LANZA & GOOLSBY
A Professional Law Corporation



Anthony J. Lanza
attorneys for plaintiff

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21 Dated: September 29, 2006

Debra Wong Yang
U.S. Attorney



Evan J. Davis
AUSA, attorney for defendant

1 Having considered the stipulation above, and having determined that good
2 cause exists for approval, the terms of the above stipulation shall be the order of this
3 court. This court shall retain jurisdiction during and subsequent to the temporary
4 stay ordered herein.

5 IT IS SO ORDERED:

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7 Dated: _____, 2006

8 _____
9 United States District Judge
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*Dennis
H. Carter
October 10, 2006*

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF ORANGE

I am a citizen of the United States, over the age of 18 years, employed in the County of Orange in the office of a member of the State Bar at whose direction service was made. I am not a party to the within action. My business address is 3 Park Plaza, Suite 1650, Irvine, CA, 92614.

On September 29, 2006 served the following **STIPULATION FOR TEMPORARY STAY; ORDER** on the interested parties in this action by placing true copies thereof enclosed in a sealed envelope addressed as follows:

Evan J. Davis Attorney for United States of America
Chief, Tax Division
Assistant United State Attorney
7211 Federal Building
300 North Los Angeles St.
Los Angeles, CA 90012
Fax: (213) 894-0115

Michael Shaff, Attorney for DCM
Irvine Venture Law Firm, LLP
5 Hutton Centre Dr., Suite 1400
South Coast Metro, CA 92707
Facsimile (949) 660-7799

X **BY MAIL:** I caused such envelopes (with postage thereon fully prepaid) to be placed in the United States mail at Irvine, California. I am readily familiar with this firm's practice of collection and processing correspondence for mailing. It is deposited with the United States Postal Service on that same day in the ordinary course of business. I am aware that on motion of parties served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposition for mailing specified in the affidavit.


 BY FACSIMILE: A copy was transmitted via facsimile, followed by a copy via US Mail.

 BY PERSONAL SERVICE: I caused such envelope to be delivered by hand to the offices of the addressee(s).

 BY OVERNIGHT DELIVERY: As follows: I am "readily familiar" with the Firm's practice of collection and processing correspondence for overnight deliver. Such correspondence will be deposited with a facility regularly maintained by an overnight delivery service for receipt on the same day in the ordinary course of business.

I declare under penalty of perjury under the laws of the State of California and the United States of America that the foregoing is true and correct.

Executed September 29, 2006 at Irvine, California.


Laura Malnar